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DEPARTMENT OF REVENUE

**2022 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

PAWNEE COUNTY



Pete Ricketts, Governor

April 7, 2022

Commissioner Keetle :

The Property Tax Administrator has compiled the 2022 Reports and Opinions of the Property Tax Administrator for Pawnee County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Pawnee County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator
402-471-5962

cc: Vickie Wiers, Pawnee County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#), annually, the Property Tax Administrator (PTA) shall prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments for consideration by the Commission.

The statistical and narrative reports in the R&O provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county, is a conclusion based upon all the data provided by the county assessor and information gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure generally accepted mass appraisal techniques are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions for both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level – however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations of the R&O.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate the assessment performance of the county assessor, the Division staff must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the analysis in determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed values against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the level of value because it assumes a normal

distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

Nebraska law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

Analysis of Assessment Practices:

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to [Neb. Rev. Stat. §77-1327](#), a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The sales verification and qualification procedures used by the county assessors are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

Valuation groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county assessor's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

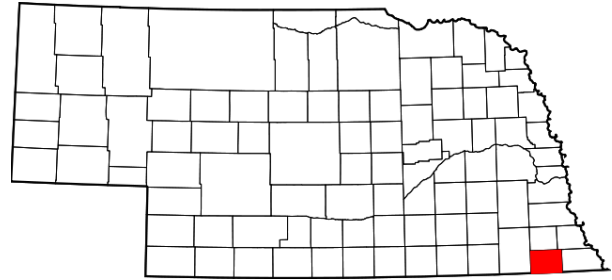
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the review done by Division staff, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality either meets or does not meet generally accepted mass appraisal techniques is based on the totality of the assessment practices in the county.

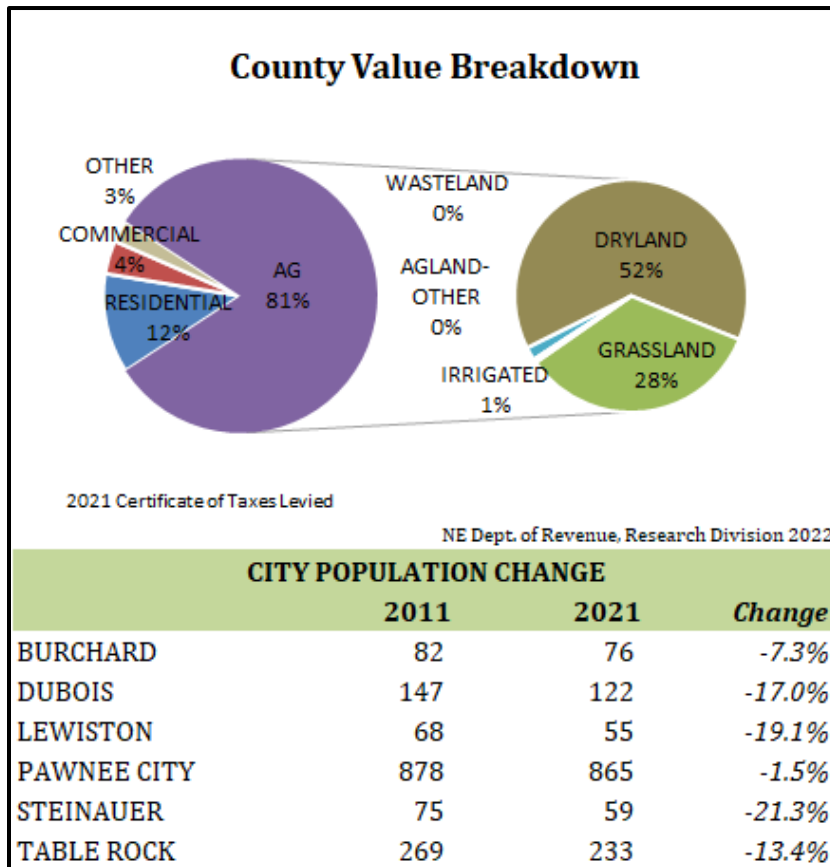
**Further information may be found in Exhibit 94*

County Overview

With a total area of 431 square miles, Pawnee County has 2,544 residents, per the Census Bureau Quick Facts for 2020, a 9% population decline from the 2010 U.S. Census. Reports indicate that 83% of county residents are homeowners and 92% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$57,708 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Pawnee County are located in and around Pawnee City. According to the latest information available from the U.S. Census Bureau, there are 61 employer establishments with total employment of 615, for a 37% increase in total employment.



Agricultural land is the single greatest contributor to the county's valuation base by an overwhelming majority. Grassland makes up the majority of the land in the county. Pawnee County is included in both the Lower Big Blue and Nemaha Natural Resources Districts (NRD).

2022 Residential Correlation for Pawnee County

Assessment Actions

For the residential property class, Valuation Group 5 was reviewed, and site values were developed by market study, using adjustments for potential local costs for improvement and development. The site values were increased from \$9,000 to \$12,500. Valuation Group 5 also had its depreciation tables adjusted as a result of a sales study. Valuation Group 7 was reviewed, and a new costing and depreciation tables were added.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

Sales verification and qualification processes are reviewed. The sales usability rate in Pawnee County is below the state average. However, review of qualified and non-qualified sales rosters supports that all arm's-length sales have been utilized for the measurement of the residential class.

Another practice reviewed involves the examination of valuation groups to ensure that economic differences are adequately identified and grouped. The residential class in Pawnee County identifies eight separate valuation groups. The county assessor defines valuation groups by the availability of similar amenities to each and by the determination that each location reflects unique variable market influences. In addition, the inspection and review schedule influenced the definition of the current valuation groups. Most locations do not have sufficient sales for statistical analysis limiting their usefulness for measurement purposes. The Property Assessment Division (Division) has encouraged the county assessor to considering combining Valuation Groups 2, 3, and 8 for the next assessment year.

The appraisal tables are reviewed to ensure they are current. The county updated costing countywide in keeping with the six-year inspection. Land tables are updated as each valuation group is reviewed and inspected. Currently 2020 depreciation tables are used, and valuation groups are studied each year for any adjustments. The county assessor uses replacement cost new less depreciation to estimate market value of residential parcels. Vacant land review shows the land to building ratio is below the recommended level. The county uses a square foot basis which is derived from a market study and sales analysis.

Frequency of the six-year inspection and review cycle of the county is also reviewed. The county has kept up the review and inspection of all properties within the required six years. A systematic plan is in place to maintain compliance.

The county assessor does not have a valuation methodology on file.

2022 Residential Correlation for Pawnee County

Description of Analysis

There are eight valuation groups in the residential class of property.

Valuation Group	Description
1	Pawnee City, Pawnee City Sub
2	Burchard
3	Dubois
4	Fraziers Lake
5	Rural Residential
6	Steinauer
7	Table Rock
8	Lewiston

The statistical profile includes 52 qualified sales representing all valuation groups. Review of the overall statistical sample shows that all three levels of central tendency are within the acceptable range and correlate closely, indicating the uniformity of assessed values. The COD and PRD are both high, both are impacted by extreme low dollar sales in the sample. Further, although a few high dollar sales are well below the range the medians by incremental sale price range does not show a clearly regressive pattern.

Analysis of the eight valuation groups indicates only Valuation Group 1 has a reliable sample and is within range. Although the other valuation groups are insufficiently small, the county assessor utilizes adjustments in all valuation groups to reflect the market; ensuring that all valuation groups are equalized.

Comparison of the valuation changes of the sold parcels and the residential population as reflected on the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) supports that the values were uniformly applied to the residential class.

Equalization and Quality of Assessment

The assessment practices have been reviewed and the statistical profile indicates all the valuation groups with an adequate number of sales are within the acceptable range.

The quality of assessment of residential property in Pawnee County complies with generally accepted mass appraisal techniques.

2022 Residential Correlation for Pawnee County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	30	96.41	94.17	86.22	21.06	109.22
2	1	85.91	85.91	85.91	00.00	100.00
3	2	85.54	85.54	96.24	15.74	88.88
4	1	83.17	83.17	83.17	00.00	100.00
5	6	72.12	80.60	72.34	31.66	111.42
6	3	96.22	91.16	82.50	22.78	110.50
7	4	99.48	98.03	96.05	12.05	102.06
8	5	95.45	116.63	97.59	43.17	119.51
<u>ALL</u>	52	94.69	94.19	84.67	23.09	111.24

Level of Value

Based on analysis of all available information, the level of value for the residential property in Pawnee County is 95%.

2022 Commercial Correlation for Pawnee County

Assessment Actions

For the commercial property class, the Pawnee County Assessor contracted with Central Plains Valuations, LLC to complete a reappraisal of all commercial parcels.

The county assessor also completed all pick-up work and changed valuations accordingly.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

A review of the valuation groups show that the commercial class contains two valuation groups. Each indicative of their unique characteristics for the commercial class.

The county assessor complies with the six-year inspection and review cycle for the commercial class of property. A review of the current appraisal tables show that cost tables are dated 2021. Lot values are 2015, while depreciation is 2018 for both valuation groups. Commercial properties were all inspected 2021.

All commercial properties are valued using all three approaches used to analyze sales, the cost approach is the most relevant, it was used with effective age depreciation. The income approach is used on certain income producing properties. The market approach is used in determining lot values and generally valued using a square foot basis. The Computer-Assisted Mass Appraisal (CAMA) cost tables were used. Depreciation is market-derived, and depreciation tables are updated to 2021.

The Pawnee County Assessor does not have a written valuation methodology on file.

Description of Analysis

All commercial parcels are analyzed using two unique valuation groups.

Valuation Group	Description
1	Pawnee City
3	Remainder of the County

There are only 9 sales in the commercial class of property, with all three measures of central tendency below the acceptable range, but a COD that is within the prescribed parameters and a PRD that is high.

2022 Commercial Correlation for Pawnee County

The measures of central tendency contain too much dispersion to rely on a small sample as a point estimate of the level of value. However, despite the lack of sufficient market data the county assessor has proactively adjusted commercial properties along with the general movement of residential property. This can be seen in History Chart 2 – Real Property & Growth Valuation in the appendix of this report. As reflected in the chart, when growth is excluded, commercial values have outpaced residential values, commercial has increased at an average rate of 5% per year while residential property has increased 3% per year. Lacking sufficient sales, the county assessor's methodology to change assessed values with the general economy results in equalized valuation within class.

Review of the changes in sold properties as compared to the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) indicates that all properties increased uniformly and support the stated actions of the county assessor.

Equalization and Quality of Assessment

A review of the statistics and assessment practices indicate the assessments are uniform and proportionate across the commercial class. Although there was a low number of sales for measurement, the entire county is subject to the same appraisal techniques. The quality of assessment of the commercial class of property complies with generally accepted mass appraisal techniques.

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Pawnee County is 100%.

2022 Agricultural Correlation for Pawnee County

Assessment Actions

For the agricultural property class, the county assessor conducts a sales analysis by majority land use to determine if the sales trends are generally the same for each geographic area of the County. Agricultural land values were increased by 5% for dryland and irrigated land after a market study was completed.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

Sales verification and qualification processes were one aspect that were reviewed. The county assessor utilizes a market study when developing rural residential site values and attempting to determine potential development costs.

The usability rate was above that what has been typical for the agricultural class across the state. Review of the sales rosters and comments indicate that a majority of sales that were non-qualified were between family members, partial transfers, gifts, same ownership, adjacent ownership land, and court decrees.

The review of the sales rosters along with the comments provided, indicates that all arm's-length transactions have been made available for measurement. Market areas are also examined. The Pawnee County Assessor classifies property based on present use of the property. Land that is not used for recreation, residential or commercial purposes is considered agricultural land. In addition, this process of identification and classification generally follows the zoning that is allowed in the county.

Pawnee County currently has one agricultural market area. Intensive use was also discussed. The county assessor reviewed agricultural parcels to identify any intensive use valued parcels and none were identified. Land use was last completed in 2018. There are no parcels with special valuation applications on file. Farm home sites and rural acreages in the county are valued the same. Rural residential site values are currently developed by market study, attempting to perceive potential development costs.

Frequency of the six-year inspection and review cycle was also looked at. The county has recently reviewed land use countywide and physically inspected agricultural improvements as part of the rural review for the 2021 assessment year.

The Pawnee County Assessor does not have a written valuation methodology on file.

Description of Analysis

The statistical sample for the agricultural class of real property show that all three measures of central tendency are within the acceptable range, and the COD supports the reliability of the median.

2022 Agricultural Correlation for Pawnee County

Review of the 80% Majority Land Use (MLU) statistics show that only the grassland subclass has a sufficient number of sales for measurement. Dryland and irrigated land subclasses were increased to keep pace with the market. Comparison of the Pawnee County land values to that of the values of the surrounding comparable counties support that a proportionate level of value has been reached.

A comparison of the 2022 County Abstract of Assessment for Real Property, Form 45 compared with the 2021 Certificate of Taxes Levied Report (CTL) supports the reported assessment actions.

Equalization and Quality of Assessment

Agricultural homes and outbuildings are valued utilizing the same appraisal processes as the rural residential property. The quality of assessment of the agricultural class of real property complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Dry ____						
County	7	70.11	70.39	68.69	07.62	102.47
1	7	70.11	70.39	68.69	07.62	102.47
____ Grass ____						
County	12	72.98	73.69	70.59	13.17	104.39
1	12	72.98	73.69	70.59	13.17	104.39
____ ALL ____	22	74.85	73.81	70.52	10.93	104.67

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Pawnee County is 75%.

2022 Opinions of the Property Tax Administrator for Pawnee County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	75	Meets generally accepted mass appraisal techniques.	No recommendation.

***A level of value displayed as NEI (not enough information) represents a class of property with insufficient information to determine a level of value.*

Dated this 7th day of April, 2022.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2022 Commission Summary for Pawnee County

Residential Real Property - Current

Number of Sales	52	Median	94.69
Total Sales Price	\$3,770,570	Mean	94.19
Total Adj. Sales Price	\$3,770,570	Wgt. Mean	84.67
Total Assessed Value	\$3,192,610	Average Assessed Value of the Base	\$35,815
Avg. Adj. Sales Price	\$72,511	Avg. Assessed Value	\$61,396

Confidence Interval - Current

95% Median C.I	84.59 to 98.99
95% Wgt. Mean C.I	76.28 to 93.07
95% Mean C.I	85.90 to 102.48
% of Value of the Class of all Real Property Value in the County	6.59
% of Records Sold in the Study Period	3.67
% of Value Sold in the Study Period	6.30

Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	53	98	97.77
2020	59	98	97.61
2019	80	95	94.70
2018	65	98	97.91

2022 Commission Summary for Pawnee County

Commercial Real Property - Current

Number of Sales	9	Median	88.13
Total Sales Price	\$476,423	Mean	86.33
Total Adj. Sales Price	\$476,423	Wgt. Mean	82.24
Total Assessed Value	\$391,810	Average Assessed Value of the Base	\$115,436
Avg. Adj. Sales Price	\$52,936	Avg. Assessed Value	\$43,534

Confidence Interval - Current

95% Median C.I	70.40 to 100.53
95% Wgt. Mean C.I	63.92 to 100.56
95% Mean C.I	70.37 to 102.29
% of Value of the Class of all Real Property Value in the County	3.81
% of Records Sold in the Study Period	3.54
% of Value Sold in the Study Period	1.34

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	13	100	77.94
2020	15	100	91.17
2019	21	100	98.62
2018	13	100	93.08

**67 Pawnee
RESIDENTIAL**

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 52
 Total Sales Price : 3,770,570
 Total Adj. Sales Price : 3,770,570
 Total Assessed Value : 3,192,610
 Avg. Adj. Sales Price : 72,511
 Avg. Assessed Value : 61,396

MEDIAN : 95
 WGT. MEAN : 85
 MEAN : 94
 COD : 23.09
 PRD : 111.24

COV : 32.37
 STD : 30.49
 Avg. Abs. Dev : 21.86
 MAX Sales Ratio : 186.15
 MIN Sales Ratio : 52.10

95% Median C.I. : 84.59 to 98.99
 95% Wgt. Mean C.I. : 76.28 to 93.07
 95% Mean C.I. : 85.90 to 102.48

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-19 To 31-DEC-19	8	91.17	89.01	84.32	20.12	105.56	52.88	125.00	52.88 to 125.00	69,563	58,653	
01-JAN-20 To 31-MAR-20	5	111.03	118.29	104.15	23.60	113.58	69.73	175.45	N/A	60,474	62,986	
01-APR-20 To 30-JUN-20	7	109.00	124.66	101.70	26.95	122.58	84.59	186.15	84.59 to 186.15	52,243	53,129	
01-JUL-20 To 30-SEP-20	8	97.63	86.25	89.50	13.27	96.37	55.58	101.77	55.58 to 101.77	72,188	64,608	
01-OCT-20 To 31-DEC-20	6	94.48	96.96	96.86	20.91	100.10	55.75	151.14	55.75 to 151.14	78,833	76,355	
01-JAN-21 To 31-MAR-21	3	96.22	98.17	90.97	15.49	107.91	76.79	121.50	N/A	51,833	47,153	
01-APR-21 To 30-JUN-21	10	69.84	72.33	71.75	19.66	100.81	52.10	98.59	52.82 to 89.96	86,350	61,958	
01-JUL-21 To 30-SEP-21	5	85.25	86.37	63.07	17.83	136.94	56.96	115.85	N/A	95,300	60,104	
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	28	98.65	102.36	92.83	23.01	110.27	52.88	186.15	87.00 to 104.98	64,360	59,747	
01-OCT-20 To 30-SEP-21	24	85.49	84.64	77.20	20.82	109.64	52.10	151.14	67.60 to 96.22	82,021	63,320	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	26	99.17	105.23	96.70	23.27	108.82	55.58	186.15	89.96 to 109.00	66,099	63,917	
<u>ALL</u>	52	94.69	94.19	84.67	23.09	111.24	52.10	186.15	84.59 to 98.99	72,511	61,396	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	30	96.41	94.17	86.22	21.06	109.22	52.10	186.15	83.97 to 100.36	89,270	76,973	
2	1	85.91	85.91	85.91	00.00	100.00	85.91	85.91	N/A	38,500	33,075	
3	2	85.54	85.54	96.24	15.74	88.88	72.08	98.99	N/A	61,250	58,950	
4	1	83.17	83.17	83.17	00.00	100.00	83.17	83.17	N/A	3,000	2,495	
5	6	72.12	80.60	72.34	31.66	111.42	55.66	127.08	55.66 to 127.08	99,167	71,738	
6	3	96.22	91.16	82.50	22.78	110.50	55.75	121.50	N/A	53,833	44,412	
7	4	99.48	98.03	96.05	12.05	102.06	82.12	111.03	N/A	24,868	23,886	
8	5	95.45	116.63	97.59	43.17	119.51	55.58	175.45	N/A	14,500	14,150	
<u>ALL</u>	52	94.69	94.19	84.67	23.09	111.24	52.10	186.15	84.59 to 98.99	72,511	61,396	

**67 Pawnee
RESIDENTIAL**

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 52
 Total Sales Price : 3,770,570
 Total Adj. Sales Price : 3,770,570
 Total Assessed Value : 3,192,610
 Avg. Adj. Sales Price : 72,511
 Avg. Assessed Value : 61,396

MEDIAN : 95
 WGT. MEAN : 85
 MEAN : 94
 COD : 23.09
 PRD : 111.24

COV : 32.37
 STD : 30.49
 Avg. Abs. Dev : 21.86
 MAX Sales Ratio : 186.15
 MIN Sales Ratio : 52.10

95% Median C.I. : 84.59 to 98.99
 95% Wgt. Mean C.I. : 76.28 to 93.07
 95% Mean C.I. : 85.90 to 102.48

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	51	95.34	94.40	84.67	23.13	111.49	52.10	186.15	85.25 to 98.99	73,874	62,551
06	1	83.17	83.17	83.17	00.00	100.00	83.17	83.17	N/A	3,000	2,495
07											
<u>ALL</u>	<u>52</u>	<u>94.69</u>	<u>94.19</u>	<u>84.67</u>	<u>23.09</u>	<u>111.24</u>	<u>52.10</u>	<u>186.15</u>	<u>84.59 to 98.99</u>	<u>72,511</u>	<u>61,396</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	83.17	83.17	83.17	00.00	100.00	83.17	83.17	N/A	3,000	2,495
Less Than 15,000	10	116.27	122.65	126.52	28.60	96.94	72.08	186.15	83.17 to 175.45	9,067	11,472
Less Than 30,000	14	95.40	110.18	101.64	32.16	108.40	52.82	186.15	82.12 to 171.42	13,262	13,479
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	51	95.34	94.40	84.67	23.13	111.49	52.10	186.15	85.25 to 98.99	73,874	62,551
Greater Than 14,999	42	89.96	87.41	83.64	20.10	104.51	52.10	151.14	82.12 to 97.94	87,617	73,283
Greater Than 29,999	38	92.00	88.29	83.79	20.15	105.37	52.10	151.14	78.32 to 98.99	94,339	79,050
<u>Incremental Ranges</u>											
0 TO 4,999	1	83.17	83.17	83.17	00.00	100.00	83.17	83.17	N/A	3,000	2,495
5,000 TO 14,999	9	121.50	127.04	128.00	26.91	99.25	72.08	186.15	85.25 to 175.45	9,741	12,469
15,000 TO 29,999	4	83.93	79.00	77.89	13.74	101.43	52.82	95.34	N/A	23,750	18,499
30,000 TO 59,999	13	89.96	87.71	86.36	21.13	101.56	52.10	127.08	55.58 to 109.00	40,846	35,274
60,000 TO 99,999	11	97.48	93.65	93.21	22.72	100.47	55.75	151.14	58.01 to 130.28	75,082	69,984
100,000 TO 149,999	10	95.99	92.06	91.76	09.39	100.33	59.64	104.98	84.59 to 104.11	122,300	112,222
150,000 TO 249,999	3	67.60	69.08	70.32	13.96	98.24	55.66	83.97	N/A	201,667	141,817
250,000 TO 499,999	1	56.96	56.96	56.96	00.00	100.00	56.96	56.96	N/A	400,000	227,850
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	<u>52</u>	<u>94.69</u>	<u>94.19</u>	<u>84.67</u>	<u>23.09</u>	<u>111.24</u>	<u>52.10</u>	<u>186.15</u>	<u>84.59 to 98.99</u>	<u>72,511</u>	<u>61,396</u>

67 Pawnee
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 9
Total Sales Price : 476,423
Total Adj. Sales Price : 476,423
Total Assessed Value : 391,810
Avg. Adj. Sales Price : 52,936
Avg. Assessed Value : 43,534

MEDIAN : 88
WGT. MEAN : 82
MEAN : 86
COD : 17.22
PRD : 104.97

COV : 24.05
STD : 20.76
Avg. Abs. Dev : 15.18
MAX Sales Ratio : 121.63
MIN Sales Ratio : 48.59

95% Median C.I. : 70.40 to 100.53
95% Wgt. Mean C.I. : 63.92 to 100.56
95% Mean C.I. : 70.37 to 102.29

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	1	99.49	99.49	99.49	00.00	100.00	99.49	99.49	N/A	87,000	86,555
01-JAN-19 To 31-MAR-19	1	48.59	48.59	48.59	00.00	100.00	48.59	48.59	N/A	40,000	19,435
01-APR-19 To 30-JUN-19	1	121.63	121.63	121.63	00.00	100.00	121.63	121.63	N/A	47,500	57,775
01-JUL-19 To 30-SEP-19	1	88.13	88.13	88.13	00.00	100.00	88.13	88.13	N/A	40,000	35,250
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20	1	77.94	77.94	77.94	00.00	100.00	77.94	77.94	N/A	8,000	6,235
01-JUL-20 To 30-SEP-20	1	100.53	100.53	100.53	00.00	100.00	100.53	100.53	N/A	7,500	7,540
01-OCT-20 To 31-DEC-20											
01-JAN-21 To 31-MAR-21	1	70.40	70.40	70.40	00.00	100.00	70.40	70.40	N/A	190,000	133,760
01-APR-21 To 30-JUN-21	1	91.10	91.10	91.10	00.00	100.00	91.10	91.10	N/A	5,000	4,555
01-JUL-21 To 30-SEP-21	1	79.16	79.16	79.16	00.00	100.00	79.16	79.16	N/A	51,423	40,705
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	4	93.81	89.46	92.78	22.49	96.42	48.59	121.63	N/A	53,625	49,754
01-OCT-19 To 30-SEP-20	2	89.24	89.24	88.87	12.66	100.42	77.94	100.53	N/A	7,750	6,888
01-OCT-20 To 30-SEP-21	3	79.16	80.22	72.65	08.72	110.42	70.40	91.10	N/A	82,141	59,673
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	3	88.13	86.12	88.20	27.63	97.64	48.59	121.63	N/A	42,500	37,487
01-JAN-20 To 31-DEC-20	2	89.24	89.24	88.87	12.66	100.42	77.94	100.53	N/A	7,750	6,888
<u>ALL</u>	9	88.13	86.33	82.24	17.22	104.97	48.59	121.63	70.40 to 100.53	52,936	43,534

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	5	99.49	97.79	97.60	11.03	100.19	79.16	121.63	N/A	46,685	45,565
3	1	48.59	48.59	48.59	00.00	100.00	48.59	48.59	N/A	40,000	19,435
7	3	77.94	79.81	71.21	08.85	112.08	70.40	91.10	N/A	67,667	48,183
<u>ALL</u>	9	88.13	86.33	82.24	17.22	104.97	48.59	121.63	70.40 to 100.53	52,936	43,534

**67 Pawnee
COMMERCIAL**

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 9
 Total Sales Price : 476,423
 Total Adj. Sales Price : 476,423
 Total Assessed Value : 391,810
 Avg. Adj. Sales Price : 52,936
 Avg. Assessed Value : 43,534

MEDIAN : 88
 WGT. MEAN : 82
 MEAN : 86

COV : 24.05
 STD : 20.76
 Avg. Abs. Dev : 15.18

95% Median C.I. : 70.40 to 100.53
 95% Wgt. Mean C.I. : 63.92 to 100.56
 95% Mean C.I. : 70.37 to 102.29

COD : 17.22
 PRD : 104.97

MAX Sales Ratio : 121.63
 MIN Sales Ratio : 48.59

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	9	88.13	86.33	82.24	17.22	104.97	48.59	121.63	70.40 to 100.53	52,936	43,534
04											
<u>ALL</u>	<u>9</u>	<u>88.13</u>	<u>86.33</u>	<u>82.24</u>	<u>17.22</u>	<u>104.97</u>	<u>48.59</u>	<u>121.63</u>	<u>70.40 to 100.53</u>	<u>52,936</u>	<u>43,534</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	3	91.10	89.86	89.41	08.27	100.50	77.94	100.53	N/A	6,833	6,110
Less Than 30,000	3	91.10	89.86	89.41	08.27	100.50	77.94	100.53	N/A	6,833	6,110
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	9	88.13	86.33	82.24	17.22	104.97	48.59	121.63	70.40 to 100.53	52,936	43,534
Greater Than 14,999	6	83.65	84.57	81.92	22.14	103.23	48.59	121.63	48.59 to 121.63	75,987	62,247
Greater Than 29,999	6	83.65	84.57	81.92	22.14	103.23	48.59	121.63	48.59 to 121.63	75,987	62,247
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	3	91.10	89.86	89.41	08.27	100.50	77.94	100.53	N/A	6,833	6,110
15,000 TO 29,999											
30,000 TO 59,999	4	83.65	84.38	85.60	24.51	98.57	48.59	121.63	N/A	44,731	38,291
60,000 TO 99,999	1	99.49	99.49	99.49	00.00	100.00	99.49	99.49	N/A	87,000	86,555
100,000 TO 149,999											
150,000 TO 249,999	1	70.40	70.40	70.40	00.00	100.00	70.40	70.40	N/A	190,000	133,760
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>9</u>	<u>88.13</u>	<u>86.33</u>	<u>82.24</u>	<u>17.22</u>	<u>104.97</u>	<u>48.59</u>	<u>121.63</u>	<u>70.40 to 100.53</u>	<u>52,936</u>	<u>43,534</u>

**67 Pawnee
COMMERCIAL**

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

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 Avg. Assessed Value : 43,534

MEDIAN : 88
 WGT. MEAN : 82
 MEAN : 86
 COD : 17.22
 PRD : 104.97

COV : 24.05
 STD : 20.76
 Avg. Abs. Dev : 15.18
 MAX Sales Ratio : 121.63
 MIN Sales Ratio : 48.59

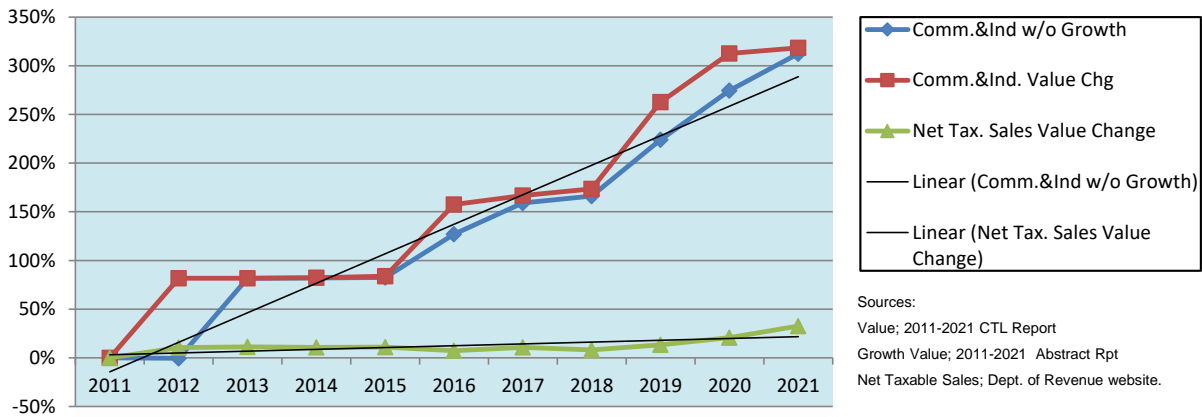
95% Median C.I. : 70.40 to 100.53
 95% Wgt. Mean C.I. : 63.92 to 100.56
 95% Mean C.I. : 70.37 to 102.29

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
339	1	70.40	70.40	70.40	00.00	100.00	70.40	70.40	N/A	190,000	133,760
349	1	99.49	99.49	99.49	00.00	100.00	99.49	99.49	N/A	87,000	86,555
353	2	106.37	106.37	118.72	14.36	89.60	91.10	121.63	N/A	26,250	31,165
355	1	100.53	100.53	100.53	00.00	100.00	100.53	100.53	N/A	7,500	7,540
406	2	83.04	83.04	86.43	06.14	96.08	77.94	88.13	N/A	24,000	20,743
528	1	48.59	48.59	48.59	00.00	100.00	48.59	48.59	N/A	40,000	19,435
531	1	79.16	79.16	79.16	00.00	100.00	79.16	79.16	N/A	51,423	40,705
<u> </u> ALL <u> </u>	9	88.13	86.33	82.24	17.22	104.97	48.59	121.63	70.40 to 100.53	52,936	43,534

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2011	\$ 6,987,960	\$ -	0.00%	\$ 6,987,960		\$ 10,262,739	
2012	\$ 12,693,810	\$ 5,737,880	45.20%	\$ 6,955,930	-0.46%	\$ 11,338,121	10.48%
2013	\$ 12,702,695	\$ 4,460	0.04%	\$ 12,698,235	0.03%	\$ 11,424,437	0.76%
2014	\$ 12,740,080	\$ 28,115	0.22%	\$ 12,711,965	0.07%	\$ 11,374,684	-0.44%
2015	\$ 12,846,320	\$ 85,695	0.67%	\$ 12,760,625	0.16%	\$ 11,401,829	0.24%
2016	\$ 17,998,655	\$ 2,131,685	11.84%	\$ 15,866,970	23.51%	\$ 11,016,074	-3.38%
2017	\$ 18,636,890	\$ 536,025	2.88%	\$ 18,100,865	0.57%	\$ 11,356,417	3.09%
2018	\$ 19,115,370	\$ 513,660	2.69%	\$ 18,601,710	-0.19%	\$ 11,096,390	-2.29%
2019	\$ 25,334,635	\$ 2,688,045	10.61%	\$ 22,646,590	18.47%	\$ 11,643,746	4.93%
2020	\$ 28,830,440	\$ 2,652,895	9.20%	\$ 26,177,545	3.33%	\$ 12,388,971	6.40%
2021	\$ 29,239,670	\$ 414,505	1.42%	\$ 28,825,165	-0.02%	\$ 13,612,443	9.88%
Ann %chg	15.39%			Average	4.55%	2.86%	2.97%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	-0.46%	81.65%	10.48%
2013	81.72%	81.78%	11.32%
2014	81.91%	82.31%	10.83%
2015	82.61%	83.84%	11.10%
2016	127.06%	157.57%	7.34%
2017	159.03%	166.70%	10.66%
2018	166.20%	173.55%	8.12%
2019	224.08%	262.55%	13.46%
2020	274.61%	312.57%	20.72%
2021	312.50%	318.43%	32.64%

County Number	67
County Name	Pawnee

67 Pawnee
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 22
Total Sales Price : 8,701,704
Total Adj. Sales Price : 8,701,704
Total Assessed Value : 6,136,845
Avg. Adj. Sales Price : 395,532
Avg. Assessed Value : 278,948

MEDIAN : 75
WGT. MEAN : 71
MEAN : 74
COD : 10.93
PRD : 104.67

COV : 15.31
STD : 11.30
Avg. Abs. Dev : 08.18
MAX Sales Ratio : 105.72
MIN Sales Ratio : 58.03

95% Median C.I. : 65.69 to 76.61
95% Wgt. Mean C.I. : 66.58 to 74.47
95% Mean C.I. : 68.80 to 78.82

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	4	70.51	68.98	68.94	05.83	100.06	59.63	75.27	N/A	480,673	331,398
01-JAN-19 To 31-MAR-19	2	69.94	69.94	66.19	06.73	105.67	65.23	74.64	N/A	1,173,983	777,105
01-APR-19 To 30-JUN-19	2	75.83	75.83	75.63	01.03	100.26	75.05	76.61	N/A	285,000	215,538
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19	3	83.65	82.44	79.81	04.78	103.30	75.83	87.83	N/A	335,667	267,903
01-JAN-20 To 31-MAR-20	1	75.61	75.61	75.61	00.00	100.00	75.61	75.61	N/A	205,000	155,010
01-APR-20 To 30-JUN-20	3	65.69	71.48	68.59	16.59	104.21	58.03	90.72	N/A	269,667	184,952
01-JUL-20 To 30-SEP-20	2	65.11	65.11	65.28	02.07	99.74	63.76	66.46	N/A	189,500	123,715
01-OCT-20 To 31-DEC-20	3	79.50	84.72	78.51	15.42	107.91	68.93	105.72	N/A	264,448	207,630
01-JAN-21 To 31-MAR-21	1	58.46	58.46	58.46	00.00	100.00	58.46	58.46	N/A	374,000	218,625
01-APR-21 To 30-JUN-21	1	76.08	76.08	76.08	00.00	100.00	76.08	76.08	N/A	293,706	223,450
01-JUL-21 To 30-SEP-21											
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	8	72.78	70.93	68.40	06.13	103.70	59.63	76.61	59.63 to 76.61	605,082	413,859
01-OCT-19 To 30-SEP-20	9	75.61	74.18	73.38	12.35	101.09	58.03	90.72	63.76 to 87.83	266,667	195,667
01-OCT-20 To 30-SEP-21	5	76.08	77.74	72.89	15.21	106.65	58.46	105.72	N/A	292,210	212,993
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	7	75.83	76.98	71.06	06.25	108.33	65.23	87.83	65.23 to 87.83	560,709	398,428
01-JAN-20 To 31-DEC-20	9	68.93	74.94	72.28	15.74	103.68	58.03	105.72	63.76 to 90.72	242,927	175,576
<u>ALL</u>	22	74.85	73.81	70.52	10.93	104.67	58.03	105.72	65.69 to 76.61	395,532	278,948

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	22	74.85	73.81	70.52	10.93	104.67	58.03	105.72	65.69 to 76.61	395,532	278,948
<u>ALL</u>	22	74.85	73.81	70.52	10.93	104.67	58.03	105.72	65.69 to 76.61	395,532	278,948

67 Pawnee
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 22
 Total Sales Price : 8,701,704
 Total Adj. Sales Price : 8,701,704
 Total Assessed Value : 6,136,845
 Avg. Adj. Sales Price : 395,532
 Avg. Assessed Value : 278,948

MEDIAN : 75
 WGT. MEAN : 71
 MEAN : 74
 COD : 10.93
 PRD : 104.67

COV : 15.31
 STD : 11.30
 Avg. Abs. Dev : 08.18
 MAX Sales Ratio : 105.72
 MIN Sales Ratio : 58.03

95% Median C.I. : 65.69 to 76.61
 95% Wgt. Mean C.I. : 66.58 to 74.47
 95% Mean C.I. : 68.80 to 78.82

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u> Dry </u>											
County	2	72.37	72.37	67.53	09.87	107.17	65.23	79.50	N/A	1,256,483	848,520
1	2	72.37	72.37	67.53	09.87	107.17	65.23	79.50	N/A	1,256,483	848,520
<u> Grass </u>											
County	11	70.91	73.51	70.24	14.19	104.66	58.03	105.72	59.63 to 90.72	271,095	190,430
1	11	70.91	73.51	70.24	14.19	104.66	58.03	105.72	59.63 to 90.72	271,095	190,430
<u> ALL </u>	22	74.85	73.81	70.52	10.93	104.67	58.03	105.72	65.69 to 76.61	395,532	278,948

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u> Dry </u>											
County	7	70.11	70.39	68.69	07.62	102.47	58.46	79.50	58.46 to 79.50	664,424	456,385
1	7	70.11	70.39	68.69	07.62	102.47	58.46	79.50	58.46 to 79.50	664,424	456,385
<u> Grass </u>											
County	12	72.98	73.69	70.59	13.17	104.39	58.03	105.72	63.76 to 76.61	265,587	187,478
1	12	72.98	73.69	70.59	13.17	104.39	58.03	105.72	63.76 to 76.61	265,587	187,478
<u> ALL </u>	22	74.85	73.81	70.52	10.93	104.67	58.03	105.72	65.69 to 76.61	395,532	278,948

Pawnee County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Pawnee	1	4,460	4,410	4,056	4,056	3,528	3,054	2,898	2,898	3,703
Gage	1	5,306	n/a	5,062	5,078	4,393	n/a	3,981	3,980	4,769
Gage	2	4,180	n/a	3,750	3,504	3,135	n/a	2,796	2,854	3,219
Johnson	1	6,550	n/a	5,800	5,100	3,600	3,600	3,300	2,820	5,016
Nemaha	1	5,475	n/a	4,950	4,850	n/a	4,650	3,850	3,750	4,803
Richardson	44	4,485	4,380	3,990	3,985	n/a	3,795	2,720	2,625	3,887
Richardson	50	5,450	5,325	4,855	4,845	n/a	4,615	3,305	3,195	4,682

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Pawnee	1	3,715	3,675	3,380	3,380	2,940	2,545	2,415	2,415	2,942
Gage	1	4,000	4,000	3,720	3,720	3,040	n/a	2,490	2,490	3,230
Gage	2	3,400	3,400	3,215	3,215	n/a	2,525	2,100	2,100	2,710
Johnson	1	4,450	4,000	3,650	3,300	2,900	2,600	2,400	1,950	3,107
Nemaha	1	4,530	4,370	3,815	3,582	3,602	3,637	2,770	2,520	3,725
Richardson	44	3,850	3,770	3,540	3,465	3,125	2,795	2,055	2,055	3,035
Richardson	50	4,679	4,585	4,305	4,210	3,800	3,400	2,500	2,500	3,744

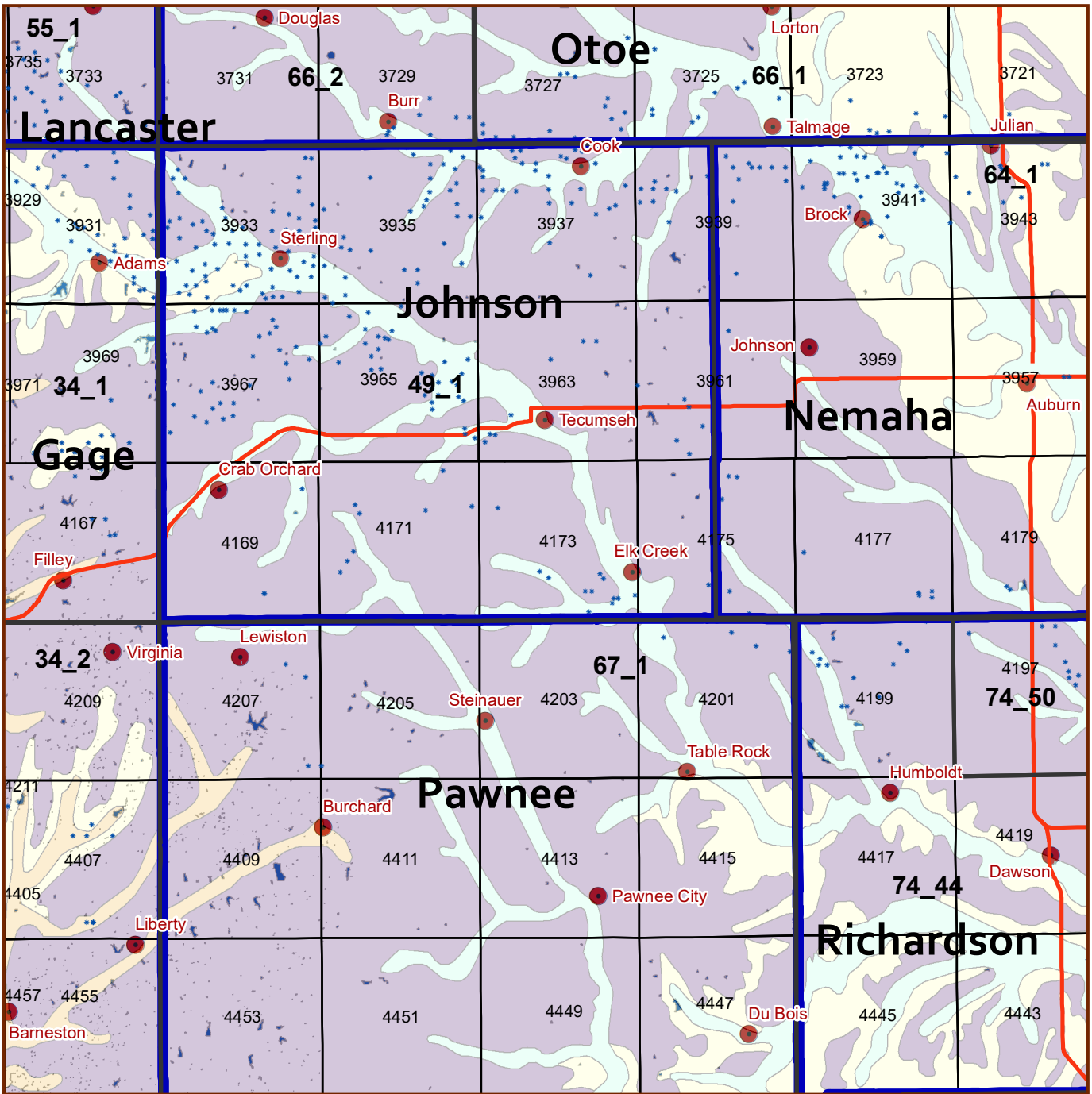
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Pawnee	1	1,814	1,811	1,793	n/a	1,734	1,684	n/a	1,575	1,801
Gage	1	1,915	1,915	1,915	1,915	1,915	1,915	n/a	1,915	1,915
Gage	2	1,795	1,795	1,795	n/a	1,795	n/a	n/a	1,795	1,795
Johnson	1	2,360	2,020	1,900	n/a	1,900	n/a	1,891	1,900	2,220
Nemaha	1	1,600	1,600	1,600	n/a	1,400	1,400	n/a	1,400	1,571
Richardson	44	1,755	1,550	1,710	n/a	1,656	1,450	n/a	1,400	1,726
Richardson	50	1,873	1,641	1,825	n/a	1,875	1,775	n/a	1,500	1,862

County	Mkt Area	CRP	TIMBER	WASTE
Pawnee	1	2,476	n/a	900
Gage	1	2,784	n/a	200
Gage	2	2,367	n/a	200
Johnson	1	2,508	0	130
Nemaha	1	2,478	n/a	99
Richardson	44	2,644	0	100
Richardson	50	2,781	0	100






Source: 2022 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

PAWNEE COUNTY



Legend

-  Market Area
-  County
-  Registered_WellsDNR
-  geocode
-  Federal Roads

Soils CLASS










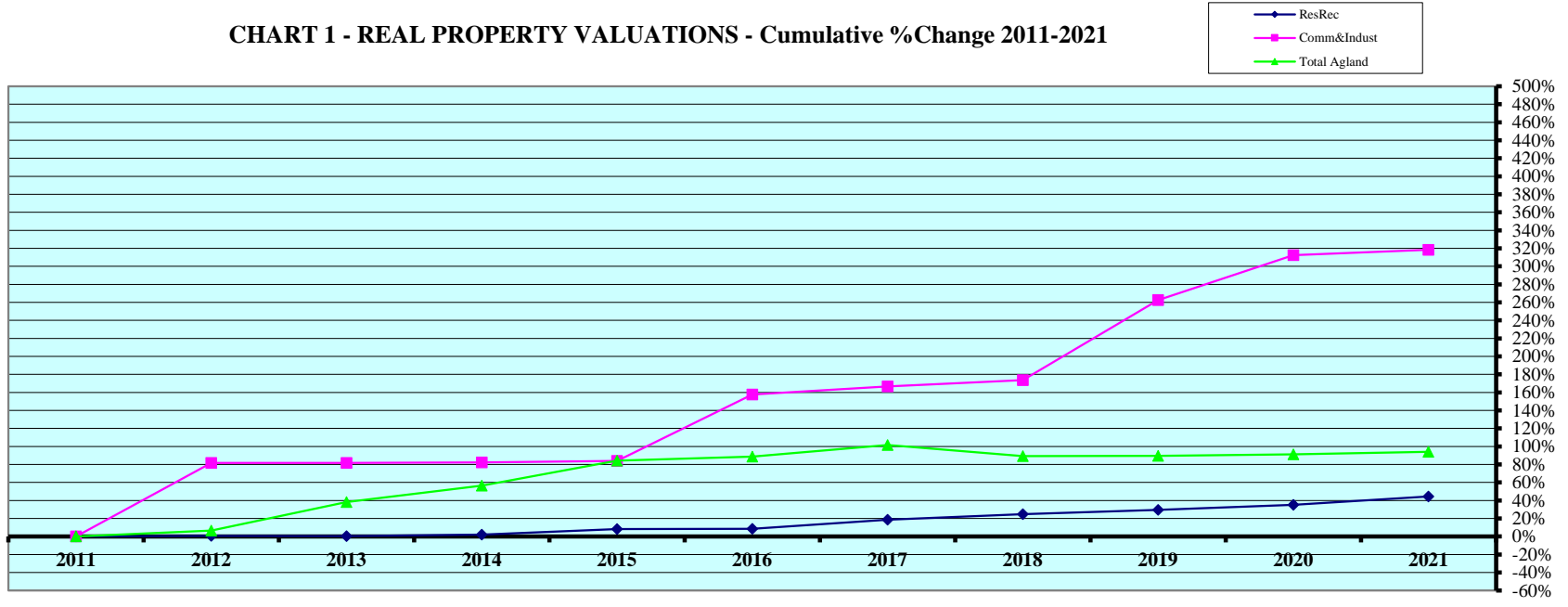
-  Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
-  Excessively drained sandy soils formed in eolian sands on uplands in sandhills
-  Moderately well drained silty soils on uplands and in depressions formed in loess
-  Well drained silty soils formed in loess on uplands
-  Well drained silty soils formed in loess and alluvium on stream terraces
-  Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
-  Somewhat poorly drained soils formed in alluvium on bottom lands
-  Moderately well drained silty soils with clay subsoils on uplands
-  Lakes

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2011-2021



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2011	33,558,530	-	-	-	6,987,960	-	-	-	312,928,020	-	-	-
2012	33,785,785	227,255	0.68%	0.68%	12,693,810	5,705,850	81.65%	81.65%	333,259,625	20,331,605	6.50%	6.50%
2013	33,720,375	-65,410	-0.19%	0.48%	12,702,695	8,885	0.07%	81.78%	432,959,075	99,699,450	29.92%	38.36%
2014	34,223,675	503,300	1.49%	1.98%	12,740,080	37,385	0.29%	82.31%	489,500,360	56,541,285	13.06%	56.43%
2015	36,296,100	2,072,425	6.06%	8.16%	12,846,320	106,240	0.83%	83.84%	576,673,485	87,173,125	17.81%	84.28%
2016	36,439,315	143,215	0.39%	8.58%	17,998,655	5,152,335	40.11%	157.57%	590,329,185	13,655,700	2.37%	88.65%
2017	39,812,555	3,373,240	9.26%	18.64%	18,636,890	638,235	3.55%	166.70%	630,804,285	40,475,100	6.86%	101.58%
2018	41,830,170	2,017,615	5.07%	24.65%	19,115,370	478,480	2.57%	173.55%	591,977,350	-38,826,935	-6.16%	89.17%
2019	43,498,750	1,668,580	3.99%	29.62%	25,334,635	6,219,265	32.54%	262.55%	593,539,520	1,562,170	0.26%	89.67%
2020	45,396,675	1,897,925	4.36%	35.28%	28,830,440	3,495,805	13.80%	312.57%	598,269,835	4,730,315	0.80%	91.18%
2021	48,470,800	3,074,125	6.77%	44.44%	29,239,670	409,230	1.42%	318.43%	607,092,180	8,822,345	1.47%	94.00%

Rate Annual %chg: Residential & Recreational **3.75%**

Commercial & Industrial **15.39%**

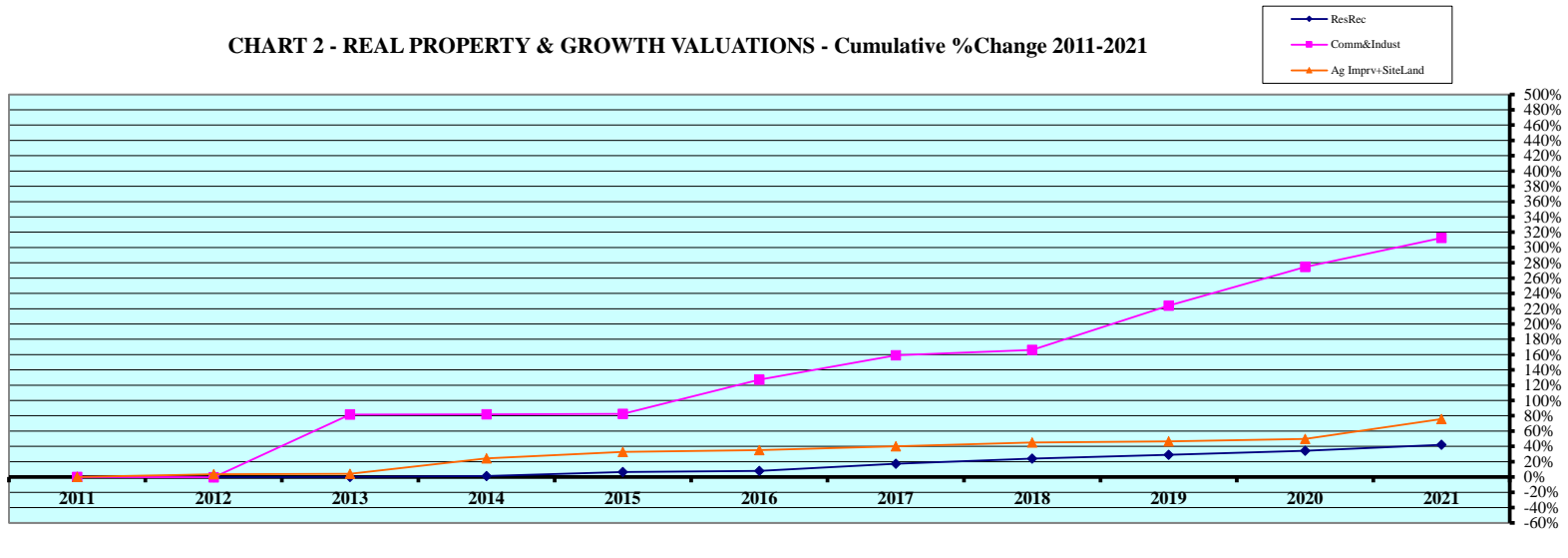
Agricultural Land **6.85%**

Cnty# **67**
County **PAWNEE**

CHART 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2011-2021



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾											
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth						
2011	33,558,530	0	0.00%	33,558,530	-	0.00%	6,987,960	0	0.00%	6,987,960	-	0.00%						
2012	33,785,785	345,430	1.02%	33,440,355	-0.35%	-0.35%	12,693,810	5,737,880	45.20%	6,955,930	-0.46%	-0.46%						
2013	33,720,375	150,265	0.45%	33,570,110	-0.64%	0.03%	12,702,695	4,460	0.04%	12,698,235	0.03%	81.72%						
2014	34,223,675	285,765	0.83%	33,937,910	0.65%	1.13%	12,740,080	28,115	0.22%	12,711,965	0.07%	81.91%						
2015	36,296,100	576,590	1.59%	35,719,510	4.37%	6.44%	12,846,320	85,695	0.67%	12,760,625	0.16%	82.61%						
2016	36,439,315	209,220	0.57%	36,230,095	-0.18%	7.96%	17,998,655	2,131,685	11.84%	15,866,970	23.51%	127.06%						
2017	39,812,555	432,145	1.09%	39,380,410	8.07%	17.35%	18,636,890	536,025	2.88%	18,100,865	0.57%	159.03%						
2018	41,830,170	251,895	0.60%	41,578,275	4.44%	23.90%	19,115,370	513,660	2.69%	18,601,710	-0.19%	166.20%						
2019	43,498,750	163,995	0.38%	43,334,755	3.60%	29.13%	25,334,635	2,688,045	10.61%	22,646,590	18.47%	224.08%						
2020	45,396,675	358,330	0.79%	45,038,345	3.54%	34.21%	28,830,440	2,652,895	9.20%	26,177,545	3.33%	274.61%						
2021	48,470,800	795,065	1.64%	47,675,735	5.02%	42.07%	29,239,670	414,505	1.42%	28,825,165	-0.02%	312.50%						
Rate Ann%chg	3.75%			Resid & Recreat w/o growth			2.85%			15.39%			C & I w/o growth			4.55%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2011	21,389,930	10,361,215	31,751,145	636,860	2.01%	31,114,285	-	-		
2012	21,970,505	10,937,870	32,908,375	0	0.00%	32,908,375	3.64%	3.64%		
2013	23,009,665	11,543,720	34,553,385	1,507,025	4.36%	33,046,360	0.42%	4.08%		
2014	26,755,920	14,183,600	40,939,520	1,495,010	3.65%	39,444,510	14.16%	24.23%		
2015	28,272,160	14,841,600	43,113,760	973,965	2.26%	42,139,795	2.93%	32.72%		
2016	28,921,360	15,643,380	44,564,740	1,667,725	3.74%	42,897,015	-0.50%	35.10%		
2017	29,693,055	16,623,305	46,316,360	1,853,545	4.00%	44,462,815	-0.23%	40.04%		
2018	29,875,470	17,185,800	47,061,270	958,310	2.04%	46,102,960	-0.46%	45.20%		
2019	29,898,055	17,333,740	47,231,795	731,960	1.55%	46,499,835	-1.19%	46.45%		
2020	31,060,805	17,684,430	48,745,235	1,235,685	2.53%	47,509,550	0.59%	49.63%		
2021	37,371,870	19,119,135	56,491,005	688,310	1.22%	55,802,695	14.48%	75.75%		
Rate Ann%chg	5.74%		6.32%		5.93%		Ag Imprv+Site w/o growth		3.38%	

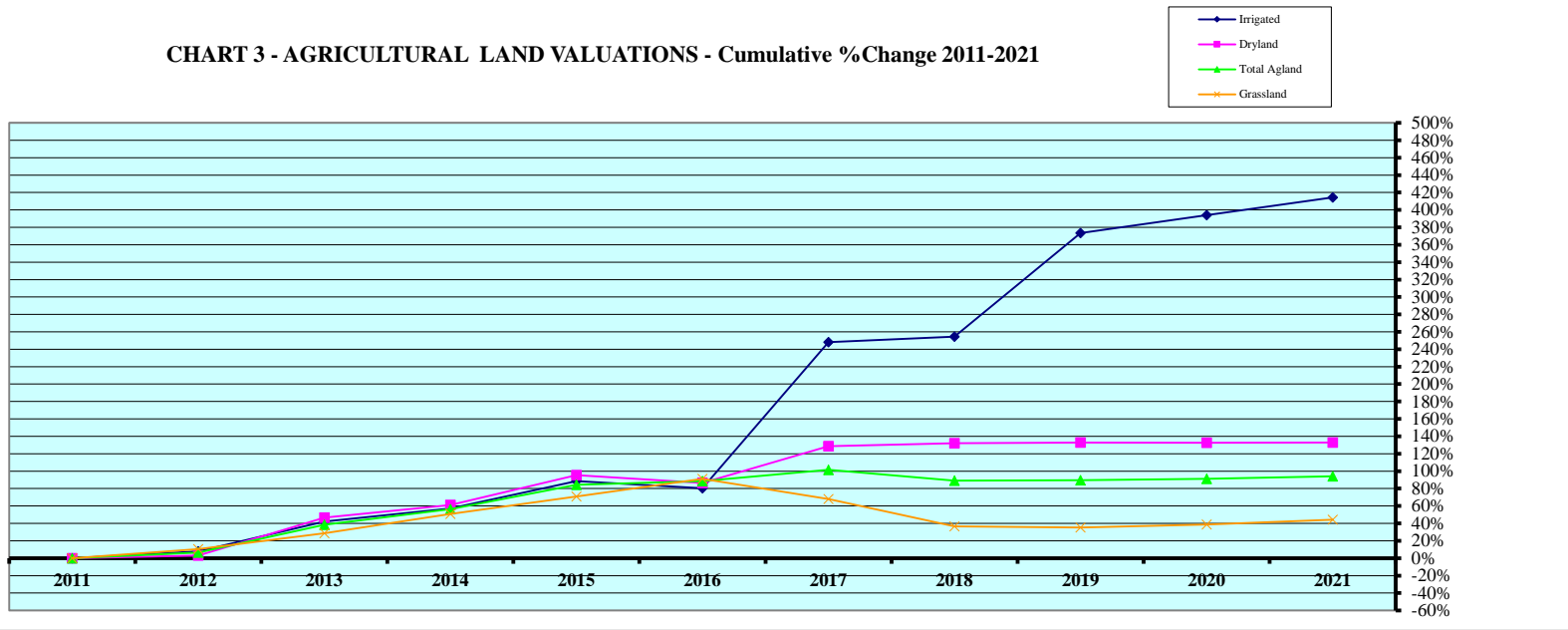
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2011 - 2021 CTL Growth Value; 2011-2021 Abstract of Asmnt Rpt.

Cnty# 67
County PAWNEE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2011-2021



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	2,187,380	-	-	-	165,469,445	-	-	-	144,088,070	-	-	-
2012	2,361,960	174,580	7.98%	7.98%	170,466,175	4,996,730	3.02%	3.02%	159,231,960	15,143,890	10.51%	10.51%
2013	3,108,115	746,155	31.59%	42.09%	242,784,380	72,318,205	42.42%	46.72%	185,470,450	26,238,490	16.48%	28.72%
2014	3,436,080	327,965	10.55%	57.09%	266,614,205	23,829,825	9.82%	61.13%	217,515,410	32,044,960	17.28%	50.96%
2015	4,122,390	686,310	19.97%	88.46%	323,576,535	56,962,330	21.37%	95.55%	246,383,700	28,868,290	13.27%	71.00%
2016	3,944,090	-178,300	-4.33%	80.31%	308,327,600	-15,248,935	-4.71%	86.34%	275,469,495	29,085,795	11.81%	91.18%
2017	7,612,995	3,668,905	93.02%	248.04%	378,555,175	70,227,575	22.78%	128.78%	241,932,310	-33,537,185	-12.17%	67.91%
2018	7,752,855	139,860	1.84%	254.44%	384,107,680	5,552,505	1.47%	132.13%	196,968,525	-44,963,785	-18.59%	36.70%
2019	10,354,165	2,601,310	33.55%	373.36%	385,240,680	1,133,000	0.29%	132.82%	194,830,305	-2,138,220	-1.09%	35.22%
2020	10,804,530	450,365	4.35%	393.95%	384,868,170	-372,510	-0.10%	132.59%	199,738,760	4,908,455	2.52%	38.62%
2021	11,250,890	446,360	4.13%	414.35%	385,125,350	257,180	0.07%	132.75%	207,870,605	8,131,845	4.07%	44.27%

Rate Ann.%chg: Irrigated **17.79%** Dryland **8.81%** Grassland **3.73%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	1,092,175	-	-	-	90,950	-	-	-	312,928,020	-	-	-
2012	1,108,580	16,405	1.50%	1.50%	90,950	0	0.00%	0.00%	333,259,625	20,331,605	6.50%	6.50%
2013	1,499,830	391,250	35.29%	37.33%	96,300	5,350	5.88%	5.88%	432,959,075	99,699,450	29.92%	38.36%
2014	1,827,665	327,835	21.86%	67.34%	107,000	10,700	11.11%	17.65%	489,500,360	56,541,285	13.06%	56.43%
2015	2,472,660	644,995	35.29%	126.40%	118,200	11,200	10.47%	29.96%	576,673,485	87,173,125	17.81%	84.28%
2016	2,477,600	4,940	0.20%	126.85%	110,400	-7,800	-6.60%	21.39%	590,329,185	13,655,700	2.37%	88.65%
2017	2,587,425	109,825	4.43%	136.91%	116,380	5,980	5.42%	27.96%	630,804,285	40,475,100	6.86%	101.58%
2018	2,864,290	276,865	10.70%	162.26%	284,000	167,620	144.03%	212.26%	591,977,350	-38,826,935	-6.16%	89.17%
2019	2,831,635	-32,655	-1.14%	159.27%	282,735	-1,265	-0.45%	210.87%	593,539,520	1,562,170	0.26%	89.67%
2020	2,575,645	-255,990	-9.04%	135.83%	282,730	-5	0.00%	210.86%	598,269,835	4,730,315	0.80%	91.18%
2021	2,584,110	8,465	0.33%	136.60%	261,225	-21,505	-7.61%	187.22%	607,092,180	8,822,345	1.47%	94.00%

Cnty# **67**
County **PAWNEE**

Rate Ann.%chg: Total Agric Land **6.85%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2011-2021 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	1,952,555	1,081	1,806			169,760,510	129,884	1,307			81,700,995	133,333	613		
2012	2,187,380	1,081	2,024	12.03%	12.03%	168,081,420	114,846	1,464	11.98%	11.98%	89,688,965	135,300	663	8.18%	9.46%
2013	2,361,960	1,081	2,185	7.98%	20.97%	170,693,120	109,243	1,563	6.76%	19.55%	89,574,800	130,628	686	3.44%	13.24%
2014	3,108,115	1,081	2,875	31.59%	59.18%	242,788,970	109,389	2,219	42.05%	69.81%	97,239,960	127,646	762	11.09%	25.80%
2015	3,436,080	1,081	3,179	10.55%	75.98%	266,346,335	109,368	2,435	9.72%	86.33%	128,539,130	127,483	1,008	32.36%	66.50%
2016	4,122,390	1,081	3,814	19.97%	111.13%	323,751,840	109,708	2,951	21.18%	125.78%	149,636,865	127,257	1,176	16.62%	94.17%
2017	3,944,090	1,081	3,649	-4.33%	102.00%	308,245,545	109,674	2,811	-4.76%	115.04%	164,929,515	127,713	1,291	9.83%	113.25%
2018	6,143,570	1,644	3,738	2.44%	106.93%	377,526,510	128,339	2,942	4.66%	125.06%	174,353,050	127,360	1,369	6.01%	126.06%
2019	7,437,920	2,088	3,562	-4.71%	97.18%	378,575,085	133,999	2,825	-3.96%	116.16%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	9,861,795	2,847	3,463	-2.76%	91.73%	383,372,190	135,988	2,819	-0.21%	115.69%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	10,804,530	3,066	3,524	1.74%	95.07%	384,865,645	137,259	2,804	-0.54%	114.53%	199,903,010	117,780	1,697	31.65%	176.99%

Rate Annual %chg Average Value/Acre: 6.91%

7.93%

10.73%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	205,325	1,467	140			0	0				291,067,520	259,732	1,121		
2012	1,088,360	2,714	401	186.43%	186.43%	90,950	107	850			313,377,820	261,140	1,200	7.08%	7.08%
2013	1,102,340	2,723	405	0.95%	189.14%	90,950	107	850	0.00%		333,288,050	261,085	1,277	6.38%	13.91%
2014	1,489,985	2,740	544	34.35%	288.47%	96,300	107	900	5.88%		333,288,050	261,116	1,657	29.84%	47.90%
2015	1,835,265	2,755	666	22.50%	375.85%	107,000	107	1,000	11.11%		489,425,990	261,385	1,872	12.97%	67.09%
2016	2,449,260	2,730	897	34.67%	540.84%	128,400	107	1,200	20.00%		576,813,480	261,374	2,207	17.86%	96.93%
2017	2,476,560	2,751	900	0.34%	543.04%	110,400	92	1,200	0.00%		590,348,225	261,380	2,259	2.34%	101.54%
2018	2,657,590	2,823	942	4.59%	572.54%	116,380	92	1,265	5.42%		631,859,920	260,986	2,421	7.19%	116.04%
2019	2,761,585	2,806	984	4.52%	602.95%	284,000	225	1,265	0.00%		589,902,855	261,176	2,259	-6.71%	101.55%
2020	2,831,775	2,860	990	0.60%	607.19%	282,735	224	1,265	0.00%		592,640,840	261,186	2,269	0.46%	102.48%
2021	2,575,645	2,861	900	-9.05%	543.16%	282,735	224	1,265	0.00%		598,431,565	261,190	2,291	0.98%	104.45%

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PAWNEE

Rate Annual %chg Average Value/Acre: 7.41%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2011 - 2021 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 4

CHART 5 - 2021 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,544	PAWNEE	14,785,865	8,215,920	18,864,298	48,020,825	20,088,965	9,150,705	449,975	607,092,180	39,586,670	19,554,870	0	785,810,273
cnty sectorvalue % of total value:		1.88%	1.05%	2.40%	6.11%	2.56%	1.16%	0.06%	77.26%	5.04%	2.49%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
82	BURCHARD	16,480	139,721	6,439	1,284,465	4,419,480	0	0	0	0	0	0	5,866,585
3.22%	%sector of county sector	0.11%	1.70%	0.03%	2.67%	22.00%							0.75%
	%sector of municipality	0.28%	2.38%	0.11%	21.89%	75.33%							100.00%
147	DUBOIS	30,735	145,799	6,719	3,308,430	696,760	0	0	0	0	0	0	4,188,443
5.78%	%sector of county sector	0.21%	1.77%	0.04%	6.69%	3.47%							0.53%
	%sector of municipality	0.73%	3.48%	0.16%	78.99%	16.64%							100.00%
68	LEWISTON	25,870	23,189	1,069	1,091,900	72,595	0	0	0	0	0	0	1,214,623
2.67%	%sector of county sector	0.17%	0.28%	0.01%	2.27%	0.36%							0.15%
	%sector of municipality	2.13%	1.91%	0.09%	89.90%	5.98%							100.00%
878	PAWNEE CITY	648,660	1,279,791	490,546	21,211,750	6,917,970	0	0	0	0	0	0	30,548,717
34.51%	%sector of county sector	4.39%	15.58%	2.60%	44.17%	34.44%							3.89%
	%sector of municipality	2.12%	4.19%	1.61%	69.44%	22.65%							100.00%
75	STEINAUER	12,610	112,206	5,171	1,553,585	100,785	0	0	0	0	0	0	1,784,357
2.95%	%sector of county sector	0.09%	1.37%	0.03%	3.24%	0.50%							0.23%
	%sector of municipality	0.71%	6.29%	0.29%	87.07%	5.65%							100.00%
269	TABLE ROCK	182,520	483,542	1,627,674	6,581,865	1,272,840	19,975	0	67,615	0	0	0	10,236,031
10.57%	%sector of county sector	1.23%	5.89%	8.63%	13.71%	6.34%	0.22%		0.01%				1.30%
	%sector of municipality	1.78%	4.72%	15.90%	64.30%	12.43%	0.20%		0.66%				100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
1,519	Total Municipalities	916,875	2,184,248	2,137,618	35,031,995	13,480,430	19,975	0	67,615	0	0	0	53,838,756
59.71%	%all municip.sectors of cnty	6.20%	26.59%	11.33%	72.95%	67.10%	0.22%		0.01%				6.85%

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Sources: 2021 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2021 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 4,130	Value : 769,051,320	Growth 1,489,030	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	226	777,150	20	199,930	101	1,097,465	347	2,074,545	
02. Res Improve Land	835	2,670,555	22	256,075	102	1,233,950	959	4,160,580	
03. Res Improvements	842	32,937,835	23	1,516,590	111	9,532,710	976	43,987,135	
04. Res Total	1,068	36,385,540	43	1,972,595	212	11,864,125	1,323	50,222,260	646,795
% of Res Total	80.73	72.45	3.25	3.93	16.02	23.62	32.03	6.53	43.44
05. Com UnImp Land	44	117,995	5	35,815	3	34,635	52	188,445	
06. Com Improve Land	170	588,305	7	111,845	8	60,135	185	760,285	
07. Com Improvements	179	12,678,050	10	810,090	10	5,733,225	199	19,221,365	
08. Com Total	223	13,384,350	15	957,750	13	5,827,995	251	20,170,095	0
% of Com Total	88.84	66.36	5.98	4.75	5.18	28.89	6.08	2.62	0.00
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	1	8,455	1	48,000	1	18,685	3	75,140	
11. Ind Improvements	1	11,520	1	8,885,780	1	178,265	3	9,075,565	
12. Ind Total	1	19,975	1	8,933,780	1	196,950	3	9,150,705	0
% of Ind Total	33.33	0.22	33.33	97.63	33.33	2.15	0.07	1.19	0.00
13. Rec UnImp Land	0	0	0	0	53	109,455	53	109,455	
14. Rec Improve Land	0	0	0	0	37	123,440	37	123,440	
15. Rec Improvements	0	0	0	0	39	223,045	39	223,045	
16. Rec Total	0	0	0	0	92	455,940	92	455,940	5,965
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	2.23	0.06	0.40
Res & Rec Total	1,068	36,385,540	43	1,972,595	304	12,320,065	1,415	50,678,200	652,760
% of Res & Rec Total	75.48	71.80	3.04	3.89	21.48	24.31	34.26	6.59	43.84
Com & Ind Total	224	13,404,325	16	9,891,530	14	6,024,945	254	29,320,800	0
% of Com & Ind Total	88.19	45.72	6.30	33.74	5.51	20.55	6.15	3.81	0.00
17. Taxable Total	1,292	49,789,865	59	11,864,125	318	18,345,010	1,669	79,999,000	652,760
% of Taxable Total	77.41	62.24	3.54	14.83	19.05	22.93	40.41	10.40	43.84

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	107	17	90	214

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	210,455	31	3,827,535	1,526	365,934,830	1,559	369,972,820
28. Ag-Improved Land	0	0	14	2,156,065	868	263,847,805	882	266,003,870
29. Ag Improvements	0	0	14	1,389,230	888	51,686,400	902	53,075,630

30. Ag Total				2,461	689,052,320
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	12,500	
32. HomeSite Improv Land	0	0.00	0	11	11.00	137,500	
33. HomeSite Improvements	0	0.00	0	11	0.00	879,585	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	10	14.00	32,200	
37. FarmSite Improvements	0	0.00	0	12	0.00	509,645	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	26	46.92	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	25	25.50	318,750	26	26.50	331,250	
32. HomeSite Improv Land	461	461.00	5,762,500	472	472.00	5,900,000	
33. HomeSite Improvements	487	0.00	34,525,625	498	0.00	35,405,210	272,955
34. HomeSite Total				524	498.50	41,636,460	
35. FarmSite UnImp Land	28	17.95	41,285	28	17.95	41,285	
36. FarmSite Improv Land	754	1,051.65	2,418,800	764	1,065.65	2,451,000	
37. FarmSite Improvements	863	0.00	17,160,775	875	0.00	17,670,420	563,315
38. FarmSite Total				903	1,083.60	20,162,705	
39. Road & Ditches	2,036	5,213.10	0	2,062	5,260.02	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,427	6,842.12	61,799,165	836,270

Schedule VII : Agricultural Records :Ag Land Detail - Game & Parks

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	10	1,407.98	2,443,335	10	1,407.98	2,443,335

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	308.81	9.68%	1,377,295	11.66%	4,460.01
46. 1A	108.25	3.39%	477,385	4.04%	4,410.02
47. 2A1	212.00	6.64%	859,875	7.28%	4,056.01
48. 2A	1,239.37	38.85%	5,026,890	42.54%	4,056.00
49. 3A1	234.25	7.34%	826,440	6.99%	3,528.03
50. 3A	612.86	19.21%	1,871,675	15.84%	3,054.00
51. 4A1	453.00	14.20%	1,312,790	11.11%	2,897.99
52. 4A	22.00	0.69%	63,755	0.54%	2,897.95
53. Total	3,190.54	100.00%	11,816,105	100.00%	3,703.48
Dry					
54. 1D1	3,725.77	2.70%	13,841,605	3.41%	3,715.10
55. 1D	11,502.01	8.33%	42,271,260	10.41%	3,675.12
56. 2D1	12,020.29	8.71%	40,628,575	10.00%	3,380.00
57. 2D	30,432.81	22.04%	102,862,905	25.33%	3,380.00
58. 3D1	9,765.55	7.07%	28,710,705	7.07%	2,940.00
59. 3D	56,004.69	40.56%	142,530,345	35.09%	2,544.97
60. 4D1	10,746.60	7.78%	25,954,760	6.39%	2,415.16
61. 4D	3,869.35	2.80%	9,345,640	2.30%	2,415.30
62. Total	138,067.07	100.00%	406,145,795	100.00%	2,941.66
Grass					
63. 1G1	67,517.43	57.82%	123,579,485	59.86%	1,830.33
64. 1G	18,571.77	15.90%	33,455,745	16.21%	1,801.43
65. 2G1	14,382.01	12.32%	24,864,430	12.04%	1,728.86
66. 2G	0.80	0.00%	1,920	0.00%	2,400.00
67. 3G1	11,661.25	9.99%	17,372,500	8.42%	1,489.76
68. 3G	4,628.80	3.96%	7,142,500	3.46%	1,543.06
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	18.13	0.02%	28,790	0.01%	1,587.98
71. Total	116,780.19	100.00%	206,445,370	100.00%	1,767.81
Irrigated Total					
Irrigated Total	3,190.54	1.22%	11,816,105	1.88%	3,703.48
Dry Total					
Dry Total	138,067.07	52.88%	406,145,795	64.75%	2,941.66
Grass Total					
Grass Total	116,780.19	44.72%	206,445,370	32.91%	1,767.81
72. Waste	2,872.23	1.10%	2,584,660	0.41%	899.88
73. Other	206.50	0.08%	261,225	0.04%	1,265.01
74. Exempt	80.06	0.03%	0	0.00%	0.00
75. Market Area Total	261,116.53	100.00%	627,253,155	100.00%	2,402.20

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	78.00	282,975	3,112.54	11,533,130	3,190.54	11,816,105
77. Dry Land	43.63	110,115	1,628.00	4,601,410	136,395.44	401,434,270	138,067.07	406,145,795
78. Grass	68.50	100,340	528.73	909,315	116,182.96	205,435,715	116,780.19	206,445,370
79. Waste	0.00	0	14.00	7,700	2,858.23	2,576,960	2,872.23	2,584,660
80. Other	0.00	0	0.00	0	206.50	261,225	206.50	261,225
81. Exempt	0.00	0	7.51	0	72.55	0	80.06	0
82. Total	112.13	210,455	2,248.73	5,801,400	258,755.67	621,241,300	261,116.53	627,253,155

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	3,190.54	1.22%	11,816,105	1.88%	3,703.48
Dry Land	138,067.07	52.88%	406,145,795	64.75%	2,941.66
Grass	116,780.19	44.72%	206,445,370	32.91%	1,767.81
Waste	2,872.23	1.10%	2,584,660	0.41%	899.88
Other	206.50	0.08%	261,225	0.04%	1,265.01
Exempt	80.06	0.03%	0	0.00%	0.00
Total	261,116.53	100.00%	627,253,155	100.00%	2,402.20

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Burchard	27	32,530	59	77,625	60	1,174,625	87	1,284,780	315
83.2 Co Recreation	1	9,500	1	11,645	1	11,560	2	32,705	0
83.3 Dubois	32	136,175	92	169,885	93	2,995,770	125	3,301,830	0
83.4 Dubois Suburban	1	2,400	0	0	0	0	1	2,400	0
83.5 Frazier Lake	51	42,750	35	45,000	37	201,980	88	289,730	5,965
83.6 Lewiston	11	21,800	36	87,025	36	987,140	47	1,095,965	0
83.7 Pawnee City	83	376,035	442	1,847,975	448	19,151,715	531	21,375,725	3,310
83.8 Pawnee City Sub	17	191,385	20	241,875	20	1,394,395	37	1,827,655	63,840
83.9 Rural	1	24,510	1	12,500	1	146,220	2	183,230	0
83.10 Rural Farm	5	234,120	5	116,795	6	814,015	11	1,164,930	233,270
83.11 Rural Residential	93	863,120	97	1,181,845	105	8,656,570	198	10,701,535	95,240
83.12 Steinauer	29	87,080	48	103,200	48	1,663,425	77	1,853,705	249,970
83.13 Table Rock	49	162,595	160	388,650	160	7,012,765	209	7,564,010	850
84 Residential Total	400	2,184,000	996	4,284,020	1,015	44,210,180	1,415	50,678,200	652,760

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Burchard	6	6,490	13	34,750	15	4,382,800	21	4,424,040	0
85.2	Dubois	9	23,940	20	53,475	22	619,345	31	696,760	0
85.3	Lewiston	1	2,490	9	14,620	9	55,485	10	72,595	0
85.4	Pawnee City	12	41,595	91	511,000	94	15,607,740	106	16,160,335	0
85.5	Pawnee City Sub	1	17,670	1	15,090	1	4,885	2	37,645	0
85.6	Rural	3	34,635	6	88,110	7	6,021,810	10	6,144,555	0
85.7	Steinauer	0	0	5	7,530	5	93,255	5	100,785	0
85.8	Table Rock	20	61,625	43	110,850	49	1,511,610	69	1,684,085	0
86	Commercial Total	52	188,445	188	835,425	202	28,296,930	254	29,320,800	0

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	57,862.03	60.00%	104,982,050	60.45%	1,814.35
88. 1G	16,177.12	16.78%	29,303,655	16.87%	1,811.43
89. 2G1	12,134.83	12.58%	21,754,570	12.53%	1,792.74
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	7,023.73	7.28%	12,175,875	7.01%	1,733.53
92. 3G	3,215.04	3.33%	5,412,745	3.12%	1,683.57
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	17.63	0.02%	27,765	0.02%	1,574.87
95. Total	96,430.38	100.00%	173,656,660	100.00%	1,800.85
CRP					
96. 1C1	5,603.63	74.17%	14,009,075	74.90%	2,500.00
97. 1C	1,095.15	14.50%	2,683,115	14.35%	2,450.00
98. 2C1	430.14	5.69%	1,032,335	5.52%	2,400.00
99. 2C	0.80	0.01%	1,920	0.01%	2,400.00
100. 3C1	193.06	2.56%	444,040	2.37%	2,300.01
101. 3C	231.46	3.06%	532,360	2.85%	2,300.01
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.50	0.01%	1,025	0.01%	2,050.00
104. Total	7,554.74	100.00%	18,703,870	100.00%	2,475.78
Timber					
105. 1T1	4,051.77	31.67%	4,588,360	32.58%	1,132.43
106. 1T	1,299.50	10.16%	1,468,975	10.43%	1,130.42
107. 2T1	1,817.04	14.20%	2,077,525	14.75%	1,143.36
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	4,444.46	34.74%	4,752,585	33.74%	1,069.33
110. 3T	1,182.30	9.24%	1,197,395	8.50%	1,012.77
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	12,795.07	100.00%	14,084,840	100.00%	1,100.80
<hr/>					
Grass Total	96,430.38	82.57%	173,656,660	84.12%	1,800.85
CRP Total	7,554.74	6.47%	18,703,870	9.06%	2,475.78
Timber Total	12,795.07	10.96%	14,084,840	6.82%	1,100.80
<hr/>					
114. Market Area Total	116,780.19	100.00%	206,445,370	100.00%	1,767.81

**2022 County Abstract of Assessment for Real Property, Form 45
Compared with the 2021 Certificate of Taxes Levied Report (CTL)**

67 Pawnee

	2021 CTL County Total	2022 Form 45 County Total	Value Difference (2022 form 45 - 2021 CTL)	Percent Change	2022 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	48,020,825	50,222,260	2,201,435	4.58%	646,795	3.24%
02. Recreational	449,975	455,940	5,965	1.33%	5,965	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	39,586,670	41,636,460	2,049,790	5.18%	272,955	4.49%
04. Total Residential (sum lines 1-3)	88,057,470	92,314,660	4,257,190	4.83%	925,715	3.78%
05. Commercial	20,088,965	20,170,095	81,130	0.40%	0	0.40%
06. Industrial	9,150,705	9,150,705	0	0.00%	0	0.00%
07. Total Commercial (sum lines 5-6)	29,239,670	29,320,800	81,130	0.28%	0	0.28%
08. Ag-Farmsite Land, Outbuildings	19,554,870	20,162,705	607,835	3.11%	563,315	0.23%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	19,554,870	20,162,705	607,835	3.11%	563,315	0.23%
12. Irrigated	11,250,890	11,816,105	565,215	5.02%		
13. Dryland	385,125,350	406,145,795	21,020,445	5.46%		
14. Grassland	207,870,605	206,445,370	-1,425,235	-0.69%		
15. Wasteland	2,584,110	2,584,660	550	0.02%		
16. Other Agland	261,225	261,225	0	0.00%		
17. Total Agricultural Land	607,092,180	627,253,155	20,160,975	3.32%		
18. Total Value of all Real Property (Locally Assessed)	743,944,190	769,051,320	25,107,130	3.37%	1,489,030	3.17%

2022 Assessment Survey for Pawnee County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$95,561.34
7.	Adopted budget, or granted budget if different from above:
	Same.
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$0 - comes out of the General Fund over two years.
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$20,000 2021-2022 and \$10,000 2022-2023
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$9,700?? for MIPS programing is budgeted out of the county general fund. (Do not know if this is current as new Clerk does not give break down sheet on MIPS costs.)
11.	Amount of the assessor's budget set aside for education/workshops:
	\$750
12.	Amount of last year's assessor's budget not used:
	\$3,000 to \$6,000 ?? Vickie will advise exact amount

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	County Assessor and staff
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes. https://pawnee.gworks.com/
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks, Google Earth, Google Street View, no pictometry
10.	When was the aerial imagery last updated?
	gWorks 2020, Google Earth 7/2019 - West of the Airport and 4/2016 East of the Airport, and Streetview 2016.

C. Zoning Information

1.	Does the county have zoning?
	Yes.
2.	If so, is the zoning countywide?
	No, not in the small towns. Pawnee City only.

3.	What municipalities in the county are zoned?
	Pawnee City.
4.	When was zoning implemented?
	2001.

D. Contracted Services

1.	Appraisal Services:
	Central Plains Valuations : Kevin Gutshall or Brian Elliot
2.	GIS Services:
	gWorks.
3.	Other services:
	None.

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Listing services - Kevin Gutshall, Brian Elliot of Central Plains Valuation
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	None
4.	Have the existing contracts been approved by the PTA?
	Certified General Appraisers
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes??

2022 Residential Assessment Survey for Pawnee County

1.	Valuation data collection done by:																								
	County Assessor and staff																								
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Pawnee City – County Seat and predominate trade area for the County - (Dep table 98)</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Burchard – Smaller village w/elevator</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Dubois – Small village, limited commercial offerings - (Dep table 102)</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Fraziers Lake – Recreational area predominately comprised of mobile homes</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Rural – Area of the county outside of any municipal jurisdiction</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Steinauer- No retail</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Table Rock- Limited retail - Reappraisal 80% done</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Lewiston-High School, no retail</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>AG Improvements</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>AG dwellings</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>AG Out Buildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Pawnee City – County Seat and predominate trade area for the County - (Dep table 98)	2	Burchard – Smaller village w/elevator	3	Dubois – Small village, limited commercial offerings - (Dep table 102)	4	Fraziers Lake – Recreational area predominately comprised of mobile homes	5	Rural – Area of the county outside of any municipal jurisdiction	6	Steinauer- No retail	7	Table Rock- Limited retail - Reappraisal 80% done	8	Lewiston-High School, no retail	AG	AG Improvements	AG DW	AG dwellings	AG OB	AG Out Buildings
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AG OB	AG Out Buildings																								
3.	List and describe the approach(es) used to estimate the market value of residential properties.																								
	RCNLD - replacement cost new less depreciation, using market study for each valuation group.																								
4.	For the cost approach does the County develop the deprecation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																								
	The County develops depreciation tables based on local market information.																								
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																								
	Yes																								
6.	Describe the methodology used to determine the residential lot values?																								
	The county uses a square foot basis which is derived from a market study and sales analysis.																								
7.	How are rural residential site values developed?																								
	Rural residential site values are currently developed by market study, using adjustments for potential local costs for improvement and development. (increased from \$9000 to \$12500)																								

8.	Are there form 191 applications on file?																																																																
	No.																																																																
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																																																
	Vacant lots are valued at current market value.																																																																
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	The County defines these valuation groups by the availability of similar amenities to each and by the determination that each location reflects unique variable market influences. In addition, the inspection and review schedule also influences the definition of the current valuation groups. (considering combining 2, 3 & 8)																																																																

2022 Commercial Assessment Survey for Pawnee County

1.	Valuation data collection done by:			
	Central Plains Valuations, LLC : Kevin Gutshall or Brian Elliot			
2.	List the valuation group recognized in the County and describe the unique characteristics of each:			
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>		
	1	Pawnee City – County seat and predominate trade center for the county.		
	3	Remainder of the County, comprised of the small towns of Lewiston, DuBois, Steinauer, and Table Rock. This grouping also includes the various commercial properties located in rural Pawnee County		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	Market Value uses all 3 approaches. Cost Approach is most relevant.			
3a.	Describe the process used to determine the value of unique commercial properties.			
	Use Cost Approach with effective age depreciation. Use Income Approach on certain income producing properties.			
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?			
	The county develops depreciation from sales study.			
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.			
	Depreciation tables are developed on the valuation groups when there are enough sales. The county develops tables for different occupancy codes within the valuation groups.			
6.	Describe the methodology used to determine the commercial lot values.			
	The county uses a market approach in determining lot values and generally prices them out using a square foot basis.			
7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2018	2021	2015
	3	2018	2021	2015
	County completed reappraisal of entire commercial class for 2022, in 2021. Done by Central Plains Valuations : Kevin Gutshall or Brian Elliot			

2022 Agricultural Assessment Survey for Pawnee County

1.	Valuation data collection done by:							
	County Assessor and staff							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>There are no noted characteristics to differentiate more than one market area in the County</td> <td style="text-align: center;">2018</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	There are no noted characteristics to differentiate more than one market area in the County	2018
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	There are no noted characteristics to differentiate more than one market area in the County	2018						
	The entire county is considered as one market area.							
3.	Describe the process used to determine and monitor market areas.							
	The County Assessor conducts a sales analysis by majority land use to determine if the sales trends are generally the same for each geographic area of the County.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	Pawnee County utilizes a process which could be described as classifying by the present use of the property. Land that is not used for recreation, residential or commercial purposes is considered agricultural land. In addition, this process of identification and classification generally follows the zoning that is allowed in the county.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	Yes.							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	No intensive use identified.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	N/A - Currently, there are no WRP parcels in the county.							
7a.	Are any other agricultural subclasses used? If yes, please explain.							
	Yes, CRP - valued between dryland and grassland.							
	<i><u>If your county has special value applications, please answer the following</u></i>							
8a.	How many parcels have a special valuation application on file?							
	There are no parcels with a special valuation application on file.							
8b.	What process was used to determine if non-agricultural influences exist in the county?							
	NA							

	<u>If your county recognizes a special value, please answer the following</u>
8c.	Describe the non-agricultural influences recognized within the county.
	NA
8d.	Where is the influenced area located within the county?
	NA
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	NA

October 29, 2021

Pawnee County Assessor's Office

Pawnee City, NE

In accordance with 77-1311 section 9, as amended by LB263, the Pawnee County Assessor's Office has made a three-year plan to inspect properties in Pawnee County. The schedule of inspections is to be as follows:

2022: County Wide Commercial review to be completed by Central Plains Valuation, LLC

2023: Residential in Townships of Turkey Creek, Steinauer, Clear Creek and Table Rock

2024: Residential in Townships of Mission Creek, West Branch, Clay and South Fork

The purpose of the inspections is to make sure all information on the property record card of each parcel is correct, to correct any information that is required and to update photographs of the parcels. The Assessor's office shall then make any changes that are needed to have all parcels comply with the ruling and guidelines set forth by the statutes of the Legislative body and the Department of Revenue, Property Tax Division.

This may include updated Marshall & Swift pricing, Marshall & Swift or in-house depreciation schedules, based on the study of sales rosters, that will give a uniform level of assessment to all classes and subclasses of property.

This schedule of events may change based on the need of the properties to meet the level of assessment set forth by the state or if the budgeted amount needed to make these inspections change on a yearly basis.

Vickie Wiers

Pawnee County Assessor